

has to be made by clear and convincing evidence. The County is not required to present evidence and can win if the Taxpayer does not prove that the County Board's decision was incorrect and arbitrary or unreasonable.

## What Happens Next?

When the taxpayer finishes, the Appellee (the "County") has three options: (1) it can move for dismissal believing that the Taxpayer has not shown the County's value to be incorrect; (2) the County can rest or decline the opportunity to present evidence believing that the Taxpayer has not shown the County's value to be unreasonable or arbitrary; or (3) it can present evidence.

If the County does have a witness testify the Taxpayer has the right to ask questions of that witness. The Commissioners also may question the County's witnesses.

After the County finishes calling its witnesses, and rests its case, the Taxpayer can present "rebuttal" evidence. "Rebuttal" evidence is restricted to new evidence which contradicts the County's evidence. If the Taxpayer presents "rebuttal" evidence, the County has the right to present "surrebuttal" evidence.

## After The Evidence

After the Taxpayer and the County have finished presenting their evidence, closing statements or arguments may be presented. A closing statement is an opportunity to tell the Commission what the evidence means or proves. It is also an opportunity to tell the Commission why the Commission should grant the Taxpayer's request. The County also has the opportunity to present an argument. The Taxpayer may then make an additional final statement.

After closing statements or arguments are heard, the Commission will either recess to deliberate and then reconvene to issue an order on the record or take the case under advisement and issue an order later.



What To  
Expect  
At Your  
Valuation  
Hearing

## Your Hearing And Evidence

A hearing gives each party the opportunity to present evidence to support their point of view and to make arguments for their point of view based on the evidence. Evidence is anything which tends to prove a fact. Evidence can be in the form of witness testimony, documents, photographs or other forms. Each witness must take an oath before testifying. Each witness may be questioned by all parties and by the Commissioners.

Statutes allow the Commission to consider evidence "which possesses probative value commonly accepted by reasonably prudent persons in the conduct of their affairs." The Commission may exclude evidence that is incompetent, irrelevant, immaterial, or unduly repetitious. The Commission is required to give effect to the



rules of privilege. The Commission must also give effect to the rules against hearsay. The rules against hearsay and the rules of privilege are found in Nebraska Statutes. The Statutes have been interpreted by the Courts. The presiding hearing officer may be asked to decide from time to time whether evidence should be allowed or whether it should be excluded. The presiding hearing officer will apply the rules as he or she understands them. Any decision of the presiding hearing officer during the hearing concerning evidence is subject to review by the Court of Appeals if an appeal is taken from the decision of the Commission after the hearing.

## Who Goes First?

The Appellant goes first. The "Appellant" is usually the Taxpayer and presents evidence in support of his or her case first. The Taxpayer asks questions of the Taxpayer's witnesses first. The County's representative then has an opportunity to ask questions, followed by the Commissioners. After questions by the County Board of Equalization's representative, the Taxpayer can again question the witness. Then the County's representative and the Commissioners each may ask questions again.

If the Taxpayer is the witness, the Taxpayer can testify in the form of a state-



ment without asking a question then answering it. If the Taxpayer testifies, the Taxpayer can be questioned by the County's representative and the Commissioners.

When the Taxpayer is finished calling witnesses, the presiding hearing officer will ask the Taxpayer if the Taxpayer rests his or her case when the Taxpayer rests, the Taxpayer might not have another opportunity to present evidence.

## What Does The Taxpayer Have To Do?

The Taxpayer has to show that the County Board's decision was incorrect and unreasonable or arbitrary. Proof that the decision of the County Board was incorrect, and arbitrary or unreasonable